

IN THE SPECIFICATION:

Please replace the "Brief Description of the Drawings" section at page 5, line 21, through page 6, line 9, with the following rewritten section:

Brief Description of the Drawings

While the specification concludes with claims particularly pointing out and distinctly claiming the subject matter which is regarded as the invention, it is believed that the invention, the objects and features of the invention and further objects, features and advantages thereof will be better understood from the following description taken in connection with the accompanying drawings in which:

Fig. 1 is a view showing problems on dry etching of gate electrodes employed in a prior art;

Fig. 2 is a view illustrating dry-etched shapes of the gate electrodes employed in the prior art; [[and]]

Fig. 3 is a dry etching process sectional view for describing an embodiment of the present ~~invention~~. invention, and

Figure 4 is a top view of the arrangement shown in Figure 3.

Please replace the paragraph at page 6, lines 11-26, with the following rewritten paragraph:

A first embodiment of the present invention will be explained. Although not shown in the drawing, a gate insulating film is formed on a silicon substrate 1 and thereafter a polysilicon layer 2 constituted as gate electrodes is deposited thereon. Next, a resist 3 is subjected to patterning. ~~Phosphor~~ Phosphorous (P) ions are selectively implanted into a region 4 for forming an N type channel transistor gate (see Fig. 3(a)). Boron (B) ions are selectively implanted into a region 5 for forming a P type channel transistor gate (see Fig. 3(b)). At this time, no impurity is injected into a dummy gate electrode region 6. Subsequently, patterning is done by a lithography technique and the ~~non-doped polysilicon~~ and doped polysilicon regions 4 and 5 [[in]] and the dummy gate

electrode region 6 are etched to form gate electrodes 7 and 8 and a dummy gate arrangement 9 (see Fig. 3(c)).